

**UNITED STATES DISTRICT COURT  
DISTRICT OF PUERTO RICO**

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In re:

PROMESA  
Title III

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

No. 17 BK 3283-LTS

as representative of

(Jointly Administered)

THE COMMONWEALTH OF PUERTO RICO, *et al.*

Debtors.<sup>1</sup>

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**CERTIFICATE OF SERVICE**

I, Moheen Ahmad, depose and say that I am employed by Kroll Restructuring Administration LLC (“***Kroll***”)<sup>2</sup>, the solicitation, notice, and claims agent for the Debtors in the above-captioned cases under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act (PROMESA).

On August 31, 2022, at my direction and under my supervision, employees of Kroll caused the following documents to be served by the method set forth on the Master Service List attached hereto as **Exhibit A**:

- Supplemental Verified Statement Regarding Disinterestedness of O'Neill & Borges LLC Pursuant to the Puerto Rico Recovery Accuracy in Disclosure Act [Docket No. 21925]

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

<sup>2</sup> Effective March 29, 2022, Prime Clerk LLC changed its name to Kroll Restructuring Administration LLC.

- Declaration of Ruth Gilgenbach, PH.D. in Connection with the Order to Show Cause Regarding Non-Compliance with the Puerto Rico Recovery Accuracy in Disclosures Act and the Court's Orders Related Thereto [Docket No. 21939]
- Response of Rothschild & Co US Inc. to Order to Show Cause Regarding Non-Compliance with The Puerto Rico Recovery Accuracy in Disclosures Act and the Court's Orders Related Thereto [Docket No. 21971]
- Urgent Motion for Extension of Deadline to Submit Revised Proposed Plan and Related Materials [Docket No. 21998]
- Urgent Consensual Motion for Extension of Deadlines [Docket No. 21999] (“***Urgent Motion re Extension of Deadline***”)
- Fourth Urgent Consensual Motion for Extension of Deadlines Regarding Verified Motion of Walter M. Higgins for Allowance of Administrative Expense Claim [Docket No. 22002] (“***Walter Higgins Claim Motion***”)

On August 31, 2022, at my direction and under my supervision, employees of Kroll caused the Urgent Motion re Extension of Deadline to be served via first class mail and email on the Osvaldo Toledo Martínez, ESQ., PO Box 190938, San Juan, PR, 00919-0938; toledo.bankruptcy@gmail.com.

On August 31, 2022, at my direction and under my supervision, employees of Kroll caused the Walter Higgins Claim Motion to be served via first class mail and email on the Arroyo & Rios Law Offices, P.S.C., Attn: Moraima S. Ríos Robles and Jessica A. Figueroa-Arce, PMB 688, 1353 Ave. Luis Vigoreaux, Guaynabo, PR, 00966; mrios@arroyorioslaw.com.

Dated: September 6, 2022

/s/ Moheen Ahmad  
Moheen Ahmad

State of New York  
County of New York

Subscribed and sworn (or affirmed) to me on September 6, 2022, by Moheen Ahmad, proved to me on the bases of satisfactory evidence to be the person who executed this affidavit.

/s/ OLEG BITMAN  
Notary Public, State of New York  
No. 01BI6339574  
Qualified in Queens County  
Commission Expires April 4, 2024

**Exhibit A**

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Co-Attorney for the Financial Oversight and Management Board as representative of the Debtors	A&S Legal Studio, PSC	Attn: Ricardo Burgos-Vargas 434 Avenida Hostos San Juan PR 00918	rburgos@adameslaw.com	Email
Counsel to National Public Finance Guarantee Corporation, Aurelius Investment, LLC, Aurelius Opportunities Fund, LLC, Lex Claims, LLC, and Voya Institutional Trust Company, Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216, Abengoa S.A. and Abengoa Puerto Rico, S.E., and Consolidated Waste Services LLC	Adsuar Muniz Goyco Seda & Perez-Ochoa, PSC	Attn: Eric Pérez-Ochoa, Alexandra Casellas-Cabrera, Sharlene M. Malavé-Vallines, Pedro Jimenez-Rodriguez, & Luis A. Oliver Fraticelli PO Box 70294 San Juan PR 00936-8294	epo@amgprlaw.com larroyo@amgprlaw.com acasellas@amgprlaw.com loliver@amgprlaw.com pjime@icepr.com	Email
Aguirre Offshore Gasport, LLC	Aguirre Offshore Gasport, LLC	Attn: Daniel Bustos, Chief Development Officer Excelerate Energy Limited Partnership 2445 Technology Forest Blvd., Level 6 The Woodlands TX 77381	daniel.bustos@excelerateenergy.com	Email
Counsel to Atlantic Medical Center, Inc., Camuy Health Services, Inc, Centro de Salud Familiar Dr. Julio Palmieri Ferri, Inc., Ciales Primary Health Care Services, Inc., Corp. de Serv. Médicos Primarios y Prevención de Hatillo, Inc, Costa Salud, Inc., Centro de Salud de Lares, Inc., Centro de Servicios Primarios de Salud de Patillas, Inc., Hospital General Castañer, Inc. and Co-counsel to Cobra Acquisitions LLC	Akin Gump Strauss Hauer & Feld LLP	Attn: Ira S. Dizengoff, Philip C. Dublin, Stephen M. Baldini, Brad M. Kahn One Bryant Park New York NY 10036	idizengoff@akingump.com pdublin@akingump.com sbaldini@akingump.com bkahn@akingump.com	Email
Co-counsel to Cobra Acquisitions LLC	Akin Gump Strauss Hauer & Feld LLP	Attn: Thomas P. McLish, Scott M. Heimberg, Allison S. Thornton 2001 K Street, N.W. Washington DC 20006	tmclish@akingump.com sheimberg@akingump.com athornton@akingump.com	Email
Counsel to Thomas Rivera - Schatz, in his official capacity and on behalf of the Senate of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081/Defendant in Adv Case 19-00014 and Counsel to proposed Intervenor-Defendant Federación de Alcaldes de Puerto Rico, Inc. in Adversary Proceeding 19-00393	Aldarondo & López-Bras, P.S.C.	Attn: Ivan M. Castro Ortiz, Sheila J. Torres-Delgado, Claudio Aliff-Ortiz, Eliezer Aldarondo-Ortiz, David R. Rodríguez-Burns ALB Plaza, Suite 400 16 Rd. 199 Guaynabo PR 00969	icastro@alblegal.net storres@alblegal.net ealdarondo@alblegal.net drodriguez.alb@gmail.com	Email
Counsel to Salvador Rovira Rodriguez, Salvador Rovira Rodriguez Attorneys at Law and Puerto Rico Legal Advocates, PSC	Alexandra Bigas Valedon	PO Box 7462 Ponce PR 00732-7462	alexandra.bigas@gmail.com	Email
Counsel to Alianza Comunitaria Ambientalista del Sureste, Inc. (ACASE)	Alianza Comunitaria Ambientalista del Sureste, Inc.	Attn: Timmy Boyle Apartado 10140 Humacao PR 00972	acasepr@gmail.com	Email
Counsel to Cooperativa De Ahorro Y Credito Dr. Manuel Zeno Gandia, Cooperativa De Ahorro Y Credito Abraham Rosa, Cooperativa De Ahorro Y Credito De Aguada, Cooperativa De Ahorro Y Credito Vega Alta, Cooperativa De Ahorro Y Credito El Valenciano, Fidecoop, Cooperativa De Ahorro Y Credito De Rincon, Cooperativa De Ahorro Y Credito De Lares Y Region Central, Fondo de Inversión y Desarrollo Cooperativo, Inc., Cooperativa De Ahorro Y Credito De Ciales, Cooperativa De Ahorro Y Credito Juana Diaz	Almeida & Dávila, P.S.C.	Attn: Enrique M. Almeida Bernal and Zelma Dávila Carrasquillo PO Box 191757 San Juan PR 00919-1757	ealmeida@almeidadavila.com zdavila@almeidadavila.com enrique.almeida@almeidadavila.com	First Class Mail
Counsel to American Federation of State, County and Municipal Employees, Intervenor in Adversary Proceeding 17-00250 and Plaintiff in Adversary Proceeding 18-00134	American Federation of State, County and Municipal Employees	Attn: Judith Rivlin, Teague P. Paterson, & Michael L. Artz 1101 17th Street NW Suite 900 Washington DC 20011	jrivlin@afscme.org tpaterson@afscme.org martz@afscme.org	Email
Federal Agency	AmeriCorps	Attn: Sonali Nijhawan 1201 New York Ave., NW Washington DC 20525		First Class Mail

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
AmeriNational Community Services, LLC as servicer for the GDB Debt Recovery Authority	AmeriNat	Attn: Mark Fredericks, Francisco De Armas Ponce de Leon Ave. #1519 Firstbank Bldg., Suite 1406 San Juan PR 00908	mfredericks@amerinatls.com fdearmas@ciacpr.com	Email
Counsel to Levy Echeandia Trust, Inmobiliaria Levy, Inc., Francisco Levy Hijo, Inc., Ricardo Levy Echeandia and Lourdes Arce Rivera, and Laura Levy	Andrés L. Córdova	PO Box 195355 San Juan PR 00919-533	acordova@juris.inter.edu	Email
Antilles Power Depot, Inc.	Antilles Power Depot, Inc.	Attn: Raymond Texidor PO Box 810190 Carolina PR 00981-0190		First Class Mail
Counsel to Sistema de Retiro de la Universidad de Puerto Rico, Marathon Asset Management, LP, Solus Alternative Asset Management LP, Sola Ltd, Ultra Master Ltd, Ultra NB LLC, Solus Opportunities Fund 5 LP, AES Puerto Rico, L.P., Arc American, Inc., and Duff & Phelps LLC	Antonetti Montalvo & Ramirez Coll	Attn: Kelly Rivero Alen, Jose L. Ramirez-Coll & Carolina V. Cabrera Bou PO Box 13128 San Juan PR 00908	Jramirez@amrclaw.com Kellyrivero@hotmail.com ccabrera@amrclaw.com	Email
Counsel to Antonio Fuentes González, María Y. Viguie Fernández and the conjugal partnership constituted by them	Antonio Fuentes-González	G.PO Box 7764 Ponce PR 00732-7764	antoniofuentesgonzalez@yahoo.com	Email
Counsel to Whitebox Asymmetric Partners, LP, et al., Co-Counsel to Whitebox Multi-Strategy Partners, L.P., Whitebox Asymmetric Partners, L.P., Whitebox Institutional Partners, L.P., Whitebox Term Credit Fund I L.P., Pandora Select Partners, L.P., Defendant 27k, Defendant 28k, Defendant 48k, Defendant 55H, Defendant 56H, NTT Data EAS, Inc, and NTT Data State Health Consulting LLC, Walter M. Higgins	Arroyo & Rios Law Offices, PSC	Attn: Moraima S. Ríos Robles & Jessica A. Figueroa-Arce PMB 688 1353 Ave. Luis Vigoreaux Guaynabo PR 00966	mrrios@arroyorioslaw.com jfigueroa@arroyorioslaw.com	Email
Asociación de Empleados Gerenciales del Fondo del Seguro del Estado	Asociación de Empleados Gerenciales del Fondo del Seguro del Estado	PO Box 71325 Suite 84 San Juan PR 00936	asociacióngerencialescfse@gmail.com	First Class Mail
Autonomous Municipality of Ponce, creditor and party-in-interest	Autonomous Municipality of Ponce	PO Box 331709 Ponce PR 00733-1709	Marieli.Paradizo@ponce.pr.gov	First Class Mail
Autopistas de PR, LLC	Autopistas de PR, LLC	Attn: Xavier Carol PO Box 29227 San Juan PR 00929-0227		First Class Mail
Autopistas de PR, LLC	Autopistas de PR, LLC	Attn: Xavier Carol Urb. Matienzo Cintron Calle Montellano 518 San Juan PR 00923		First Class Mail
Autopistas Metropolitanas de Puerto Rico, LLC	Autopistas Metropolitanas de Puerto Rico, LLC	Attn: Julian Fernandez 48 Carr. 165 Ste. 500 Guaynabo PR 00968-8033	julian.fernandez@metropistas.com gonzalo.alcalde@metropistas.com yanira.belen@metropistas.com	Email
Counsel to Roche Diagnostics Corporation	Barnes & Thornburg, LLP	Attn: David M. Powlen, Esq., Kevin Collins, Esq. 1000 N. West Street Suite 1500 Wilmington DE 19801	david.powlen@btlaw.com kevin.collins@btlaw.com	Email
Counsel to Wal-Mart Puerto Rico, Inc.	Bauza Brau Irizarry & Silva	Attn: Antonio Bauza-Santos, Guillermo J. Silva-Wiscovich PO Box 13669 San Juan PR 00908	antonio.bauza@bioslawpr.com gsilva@bioslawpr.com	Email
Counsel to Mitsubishi Motor Sales of Caribbean, Inc.	Belk & Grovas Law Offices	Attn: James Belk-Arce & Carlos J. Grovas-Porrata PO Box 194927 San Juan PR 00919-4927	belkgrovas@gmail.com	Email

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to the Official Committee of Retired Employees of Puerto Rico & the Official Committee of Retirees	Bennazar, García & Milián, C.S.P.	Attn: A.J. Bennazar-Zequeira, Héctor M. Mayol Kauffmann, Francisco del Castillo Orozco Edificio Union Plaza, Piso 17, Oficina 1701 Avenida Ponce de León #416 Hato Rey, San Juan PR 00918	ajb@bennazar.org bgm.csp@bennazar.org hector.mayol@bennazar.org francisco.delcastillo@bennazar.org	Email
Counsel to Tradewinds Energy Barceloneta, LLC and Tradewinds Energy Vega Baja, LLC	Bermúdez Díaz & Sánchez LLP	Attn: Reggie Diaz Hernandez, Esq. Edificio Ochoa Suite 209 500 Calle de la Tanca San Juan PR 00901	rdiaz@bdsllawpr.com	Email
Counsel to the University of Puerto Rico and, in his official capacity, Dr. Darrel Hillman, Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc., Merrill Lynch Capital Services, Inc., Bank of America Corporation ("BAC"), and BofA Securities, Inc. ("BofAS")	Bobonis, Bobonis & Rodriguez Poventud	Attn: Carlos Bobonis González, Enrique G. Figueroa-Llinás 129 De Diego Avenue San Juan PR 00911-1927	cbg@bobonislaw.com efl@bobonislaw.com	Email
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	Attn: Stephen A. Best, Esq., Benjamin G. Chew, Esq. 601 Thirteenth Street NW Washington DC 20005	sbest@brownrudnick.com bchew@brownrudnick.com	Email
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	Attn: Sunni P. Beville, Esq., Tristan Axelrod One Financial Center Boston MA 02111	sbeville@brownrudnick.com taxelrod@brownrudnick.com	Email
Counsel to Oracle America, Inc. and Oracle Caribbean, Inc.	Buchalter, A Professional Corporation	Attn: Shawn M. Christianson, Esq. & Valerie Bantner Peo, Esq. 55 Second Street, 17th Floor San Francisco CA 94105-3493	schristianson@buchalter.com vbantnerpeo@buchalter.com	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energia Elctrica (SREAEE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego Inc ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg 472 Tito Castro Ave Edificio Marvesa, Suite 106 Ponce PR 00716	jessica@emmanuelli.law	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energia Elctrica (SREAEE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg PO Box 10779 Ponce PR 00732	jessica@emmanuelli.law	Email



Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Unión de Trabajadores de la Industria Eléctrica y Riego & Asociación de Profesoras & Profesores del Recinto Universitario de Mayagüez, Inc. and Hermandad de Empleados del Fondo del Seguro del Estado, Inc, et al. Plaintiff in Adversary Proceeding 18-00091	Bufete Emmanuelli, C.S.P.	Attn: Jessica E. Méndez Colberg, Esq. Urb. Constancia 2803 Calle San Francisco Ponce PR 00717	jessica@emmanuelli.law	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energia Elctrica (SREAEE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez, Jessica E. Méndez Colberg, Wilbert López Moreno PO Box 10779 Ponce PR 00732	rolando@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com remmanuelli@me.com	Email
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energia Elctrica (SREAEE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego Inc ("UTIER")	Bufete Emmanuelli, C.S.P.	Attn: Rolando Emmanuelli Jiménez, Wilbert López Moreno, Wendolyn Torres Rivera, Zoe Negron Comas 472 Tito Castro Ave Edificio Marvesa, Suite 106 Ponce PR 00716	rolando@bufete-emmanuelli.com notificaciones@bufete-emmanuelli.com wilbert_lopez@yahoo.com zoe@emmanuelli.law	Email
Counsel to Med Centro, Inc. formerly Consejo Salud de la Comunidad de la Playa de Ponce, Inc.	Bufete Fernández & Alcaraz CSP	Attn: Ignacio Fernández de Lahongrais Capital Center Sur, Suite 202 Avenida Arterial Hostos #239 San Juan PR 00918-1475	ignacio@bufetefernandezalcaraz.com	Email
Counsel to Corporacion De Servicios De Salud Y Medicina De Avanzada, HPM Foundation, Inc., Concilio De Salud Integral De Loiza, Inc., & Neomed Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Salud Integral en la Montana	Bufete Rodríguez Miranda, C.S.P.	Attn: María Celeste Rodríguez Miranda PO Box 365072 San Juan PR 00936-5072	mcrm100@msn.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Adam M. Langley, James E. Bailey III Crescent Center, Suite 500 6075 Poplar Avenue Memphis TN 38187	adam.langley@butlersnow.com jeb.bailey@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Christopher R. Maddux & J. Mitchell Carrington 1020 Highland Colony Parkway Suite 1400 Ridgeland MS 39157	chris.maddux@butlersnow.com mitch.carrington@butlersnow.com	Email
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Martin Sosland and Candice M. Carson 2911 Turtle Creek Blvd. Suite 1400 Dallas TX 75219	martin.sosland@butlersnow.com Chris.Maddux@butlersnow.com Mitch.Carrington@butlersnow.com candice.carson@butlersnow.com	Email

Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	Attn: Stanford G. Ladner 1700 Broadway, 41st Floor New York NY 10019	stan.ladner@butlersnow.com	Email
Counsel to Whitefish Energy Holdings, LLC, Integra Design Group, PSC, Huellas Therapy, Corp. and Procesos de Informatica, Inc., Bacardi International Limited, Bacardi Corporation, Institucion Educativa Nets, LLC, Von Win Capital Management, L.P.	C. Conde & Assoc.	Attn: Carmen D. Conde Torres, Esq. & Luisa S. Valle Castro, Esq. San Jose Street #254 Suite 5 Old San Juan PR 00901-1253	condecarmen@condelaw.com ls.valle@condelaw.com notices@condelaw.com	Email
Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp.	Cadwalader, Wickersham & Taft, LLP	Attn: Howard R. Hawkins, Jr., Mark C. Ellenberg, Thomas J. Curtin, Casey J. Servais, Jared Stanisci, William J. Natbony, and Jaclyn A. Hall 200 Liberty Street New York NY 10281	howard.hawkins@cwt.com mark.ellenberg@cwt.com thomas.curtin@cwt.com casey.servais@cwt.com bill.natbony@cwt.com jaclyn.hall@cwt.com Jared.Stanisci@cwt.com	Email
Counsel to Assured Guaranty Corp.	Cadwalader, Wickersham & Taft, LLP	Attn: Mark Ellenberg, Esq. 700 Sixth Street, NW Washington DC 20001	mark.ellenberg@cwt.com	Email
Counsel to Defendants GDB Debt Recovery Authority and its Trustees Mathew Karp, Jorge L. Padilla, and David Pauker, in their official capacities, and Inspectorate America Corporation, GDB Debt Recovery Authority	Cancio Covas & Santiago, LLP	Attn: Ileana M. Oliver Falero, Esq., Charles E. Vilaro Valderrabano MCS Plaza, Suite A-267 255 Ave. Ponce de Leon San Juan PR 00917	ioliver@ccsllp.com cvilaro@ccsllp.com	Email
Counsel to Puerto Rico Fiscal Agency and Financial Advisory Authority, as fiscal agent for Puerto Rico Electric Power Authority, Cooperativa de Farmacias Puertorriqueñas (COOPHARMA)	Cancio, Nadal, Rivera & Diaz, PSC	Attn: Arturo Diaz-Angueira & Katiuska Bolanos-Lugo, Carlos M. Rivera-Vicente PO Box 364966 403 Munoz Rivera Avenue San Juan PR 00918-3345	Adiaz@cnrd.com Kbolanos@cnrd.com avalencia@cnrd.com crivera@cnr.law	Email
Counsel to Constructora Santiago II, Corp., Tamrio Inc., Peerless Oil & Chemicals, Inc., Ferrovial Agroman, SA & TEC General Contractors, Corp. (TEC), Jimenez-Gandara Estate and Dr. Carlos Suarez Vazquez	Cardona-Jimenez Law Offices, PSC	Attn: Jose F. Cardona Jimenez PO Box 9023593 San Juan PR 00902-3593	jf@cardonalaw.com	Email
Caribbean Hospital Corporation	Caribbean Hospital Corporation	Attn: Dr. Sylvia Lourdes de la Peña PO Box 11691 San Juan PR 00922	delapena.sylvia@gmail.com	Email
Counsel to Norma Bernier Casanova, Creditor	Carla T. Rodríguez Bernier	PO Box 7743 Ponce PR 00732	carla.rodriquezbernier@yahoo.com	Email
Counsel to Cooperativa A/C Vegabajeña, Cooperativa A/C Roosevelt Roads, Quality Equipment, Inc., and Cooperativa A/C La Comerieña	Carlos A. Quilichini Paz & Jessica M. Quilichini Ortiz	PO Box 9020895 San Juan PR 00902-0895	quilichinipazc@microjuris.com	Email
Counsel to Aida Rossy Clemente and Local Counsel to KDC Solar LLC	Carlos Alsina Batista Law Offices, PSC	Attn: Carlos C. Alsina Batista 1519 Ponce De León Ave. Firstbank Bldg., Suite 513 San Juan PR 00909		First Class Mail
Counsel to Puerto Rico Land Administration	Carlos E. Cardona-Fernández	PO Box 810412 Carolina PR 00981-0412	carloscardonafe@hotmail.com	Email
Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Carlos E. Rivera-Justiniano	C-2 C/6 Urb. Terrazas de Cupey Trujillo Alto PR 00976	lcdo.carlos.e.riverajustiniano@gmail.com	Email



Exhibit A  
Master Service List  
Served as set forth below

DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Interested Party	Carlos Lamoutte	Attn: Carlos Lamoutte 87 De Diego Villas de San Francisco Plaza II, Suite 215 San Juan PR 00927	cl@carloslamoutte.com	Email
Counsel to Cooperativa De Ahorro Y Crédito De Isabela	Carlos M. Vergne Law Offices	Attn: Carlos M. Vergne Vargas 24 Mariana Bracetti 2nd Floor San Juan PR 00925	carlosvergne@aol.com	Email
Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp.	Casellas Alcover & Burgos, PSC	Attn: Heriberto Burgos Pérez, Ricardo F. Casellas-Sánchez, Diana Pérez-Seda, Mariano A. Mier Romeu PO Box 364924 San Juan PR 00936-4924	hburgos@cabprlaw.com rcasellas@cabprlaw.com dperez@cabprlaw.com	Email
Counsel to the Official Committee of Unsecured Creditors, Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor), Drivetrain, LLC	Casillas, Santiago & Torres, LLC	Attn: Diana M. Battle-Barasorda, Esq., Ericka C. Montull- Novoa, Esq., Luis Torres, Luis Llach Zuniga, Juan Casillas Ayala, Juan Nieves Gonzalez, Edna Tejeda Oyola El Caribe Office Building 53 Palmeras Street, Ste. 1601 San Juan PR 00901-2419	dbattle@cstlawpr.com emontull@cstlawpr.com ltorres@cstlawpr.com lllach@cstlawpr.com jcasillas@cstlawpr.com jnieves@cstlawpr.com etejeda@cstlawpr.com	Email
Counsel to Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor) & Genesis Security Services, Inc., Universal Insurance Company	Casillas, Santiago & Torres, LLC	Attn: Ericka C. Montull-Novoa, Juan C. Nieves-González, Luis R. Ramos Cartagena PO Box 195075 San Juan PR 00919-5075	jcasillas@cstlawpr.com jnieves@cstlawpr.com lramos@cstlawpr.com	Email
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Counsel to Pedro L. Casasnovas Balado, Olga I. Trinidad Nieves, Raúl E. Casasnovas Balado, Lolita Gandarilla de Casasnovas, Luis A Rivera Siaca, & Asociación de Empleados del Estado Libre Asociado de Puerto Rico, Sucesion Pastor Mandry Mercado, Med Centro, Inc. formerly Consejo Salud de la Comunidad de la Playa de Ponce, Inc., Sky High Elevators Corp., Luis P. Costas Elena, Professional Consulting International Group, Inc.	Charles A. Cuprill, PSC, Law Offices	Attn: Charles A. Cuprill-Hernández 356 Fortaleza Street Second Floor San Juan PR 00901	ccuprill@cuprill.com	Email
Attorneys for Proposed Amicus Curiae the Autonomous Municipality of San Juan	Charlie Hernandez Law Offices	Attn: Charlie M. Hernández 206 Tetuán Street, Suite 701 Old San Juan PR 00901-1839	charliehernandezlaw@gmail.com	Email
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Counsel to Service Employees International Union and United Auto Workers International Union	Cohen, Weiss and Simon, LLP	Attn: Peter D. DeChiara 330 West 42nd Street New York NY 10036-6979	pdechiara@cwsny.com	Email
Counsel to Gladys García Rubiera, et al. v. Hon. Luis G. Fortuño, et al; and Gladys García Rubiera, et al, v. Asociación de Suscripción Conjunta, et al, Civil Number K DP2001-1441	Colón Ramírez, LLC	Attn: Francisco E. Colón Ramírez 1225 Ponce de León Ave VIG Tower Ste 1503 San Juan PR 00907	fecolon@colonramirez.com	Email
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Del Valle Group, SP	Del Valle Group, SP	Attn: Humberto Reynolds, President, Del Valle Group, S.P., PO Box 2319 Toa Baja PR 00951-2319	hreynolds@delvallegroup.net	Email
Counsel to ERS Bondholders Altair Global Credit Opportunities Fund (A), LLC, Appaloosa Management, LP, Glendon Opportunities Fund, LP, Mason Capital Management, LLC, Nokota Capital Master Fund, LP, Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX (Parallel 2), LP, Oaktree Value Opportunities Fund, LP, Ocher Rose and SV Credit, LP, Andalusian Global Designated Activity Company, Glendon Opportunities Fund, L.P., Mason Capital Management, LLC, Nokota Capital Master Fund, L.P., Oaktree Opportunities Fund IX, L.P., and Mason Capital Master Fund LP, Counsel to ERS Bondholders Andalusian Global Designated Activity Company, Mason Capital Master Fund, LP, Ocher Rose, L.L.C., SV Credit, L.P., Crown Managed Accounts for and on behalf of Crown/PW SP, LMA SPC for and on behalf of Map 98 Segregated Portfolio, Oceana Master Fund Ltd., Pentwater Merger Arbitrage Master Fund Ltd., and PWCM Master Fund Ltd. Counsel to ERS Bondholders Glendon Opportunities Fund, L.P., Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX, L.P., Oaktree Opportunities Fund IX (Parallel 2), L.P., and Oaktree Value Opportunities Fund, L.P., Counsel to ERS Bondholders Andalusian Global Designated Activity Company, Mason Capital Master Fund, LP, Ocher Rose, L.L.C., SV Credit, L.P., Crown Managed Accounts for and on behalf of Crown/PW SP; LMA SPC for and on behalf of Map 98 Segregated Portfolio, Oceana Master Fund Ltd., Pentwater Merger Arbitrage Master Fund Ltd., and PWCM Master Fund Ltd.	Delgado & Fernandez, LLC	Attn: Alfredo Fernandez Martinez PO Box 11750 Fernández Juncos Station San Juan PR 00910-1750	afernandez@delgadofernandez.com	Email
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Federal Agency	Department of the Interior (DOI)	Attn: Deb Haaland 1849 C St., NW Washington DC 20240		First Class Mail
Federal Agency	Department of Transportation (DOT)	Attn: Pete Buttigieg 1200 New Jersey Ave., SE Washington DC 20590		First Class Mail
Federal Agency	Department of Veterans Affairs (VA)	Attn: Denis Richard McDonough 810 Vermont Ave., NW Washington DC 20420		First Class Mail
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Counsel to Mayagüezanos por la Salud y el Ambiente, Inc. (MSA)	Mayagüezanos por la Salud y el Ambiente, Inc.	Attn: Julia Mignucci P.O. Box 3422 Mayaguez PR 00681-3422	julia.mignuccisanchez@gmail.com	Email
Counsel to Monarch Alternative Capital LP, Highfields Capital I LP, Highfields Capital II LP, and Highfields Capital III LP.	McConnell Valdes LLC	Attn: Leslie Y. Flores-Rodriguez, Esq. 270 Munoz Rivera Avenue, Suite 7 Hato Rey PR 00918	lfr@mcvpr.com	Email

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Counsel to the Bank of New York Mellon, as Indenture Trustee for Senior and Subordinated COFINA Bondholders	Reed Smith, LLP	Attn: David M. Schlecker 599 Lexington Avenue New York NY 10022	dschlecker@reedsmith.com	Email
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Counsel to the Bank of New York Mellon, as Indenture Trustee for Senior and Subordinated COFINA Bondholders	Reed Smith, LLP	Attn: Luke A. Sizemore, and Jared S. Roach Reed Smith Centre 225 Fifth Avenue, Suite 1200 Pittsburgh PA 15222	lsizemore@reedsmith.com jroach@reedsmith.com	Email
Counsel to Cobra Acquisitions LLC	Reichard & Escalera, LLC	Attn: Alana M. Vizcarrondo-Santana PO Box 364148 San Juan PR 00936-4148	vizcarrondo@reichardescalera.com	Email

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Master Service List  
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to the COFINA Senior Bondholders Coalition, Lawful Constitutional Debt Coalition, Cobra Acquisitions LLC, Suiza Dairy Corp., Centro de Recaudacion de Ingresos Municipales	Reichard & Escalera, LLC	Attn: Rafael Escalera Rodríguez, Sylvia M. Arizmendi, Fernando Van Derdys, Carlos R. Rivera-Ortiz, Christopher A. Davila 255 Ponce de León Avenue MCS Plaza, 10th Floor San Juan PR 00917-1913	escalera@reichardescalera.com arizmendis@reichardescalera.com fvander@reichardescalera.com riverac@reichardescalera.com cdavila@reichardescalera.com	Email
Reliable Equipment Corporation	Reliable Equipment Corporation	Attn: Marilyn Del Valle, General Manager, Reliable Equipment Corporation PO Box 2316 Toa Baja PR 00951-2316		First Class Mail
Counsel to ReSun (Barceloneta), LLC	ReSun (Barceloneta), LLC	Attn: Maria I. Baco Alfaro PO Box 13332 San Juan PR 00908-3332	maria.baco@msn.com	Email
Counsel to Financial Guaranty Insurance Company	Rexach & Pico, CSP	Attn: Maria E. Pico 802 Ave. Fernández Juncos San Juan PR 00907-4315	mpico@rexachpico.com	Email
Rexach Hermanos, Inc.	Rexach Hermanos, Inc.	Attn: Paul R. Cortes-Rexach 1719 San Etanislao Urb. San Ignacio San Juan PR 00927	prcr@mcvpr.com	Email
Counsel to Carlos Ifarraguerri Gomez, MD and Helvia Cruz Ybarra	Rhonda M. Castillo Gammill	9 Cruz Haddock, Suite 3 Cidra PR 00739	rhoncat@netscape.net	Email
Counsel to Milagros Méndez Arvelo and Maritza Nieves Torres	Ricardo L. Castillo Filippetti, Esq.	Paseo Las Colonias Ste. 1705 Ponce PR 00717	filippetti_r@hotmail.com castilloricardo977@gmail.com	Email
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Counsel to South Parcel of Puerto Rico, SE and Caribbean Airport Facilities, Inc. and Morovis Community Health Center, Inc.	Rivera Colón, Rivera Torres & Rios Berly, PSC	Attn: Victor M. Rivera-Rios, Victor M. Rivera-Torres 1420 Fernandez Juncos Ave. San Juan PR 00909	victorrivarios@rcrtrblaw.com victor.rivera@rcrtrblaw.com	Email
Counsel to US Bank, National Association and US Bank Trust, National Association, each as Trustee for various Bond Issues; U.S. Bank National Association, in its capacity as Indenture Trustee	Rivera Tulla & Ferrer, LLC	Attn: Eric A. Tulla, Manuel Rivera Aguiló Rivera Tulla & Ferrer Building 50 Quisqueya Street San Juan PR 00917-1212	etulla@riveratulla.com marivera@riveratulla.com	Email
Counsel to Rene Pinto-Lugo, et al., Plaintiff in Adversary Proceeding 18-00041, and Manuel Natal-Albelo Plaintiff in Adversary Proceeding 19-00003	Roberto Maldonado Law Office	Attn: Roberto O. Maldonado-Nieves 344 Street #7 NE Office 1-A San Juan PR 00920	romn1960@gmail.com	Email
Interested Party	Roberto Quiles	PO Box 1337 San Sebastian PR 00685-1337	estudiolegalrivera2@gmail.com	Email



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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Counsel to the Ad Hoc Puerto Rico Municipalities Committee	Rochelle McCullough, LLP	Attn: Michael R. Rochelle, Esq. & Kevin D. McCullough, Esq. 325 N. St. Paul, Suite 4500 Dallas TX 75201	buzz.rochelle@romclaw.com kdm@romclaw.com	Email
Counsel to Federación Central de Trabajadores, U.F.C.W., Local 481, Plaintiff in Adversary Proceeding 18-00134, Counsel to SOMOS, Inc.	Rodriguez Banchs, CSP	Attn: Rosa M. Seguí-Cordero PO Box 368006 San Juan PR 00936-8006	rosasegui@yahoo.com	Email
Counsel to Asociacion de Salud Primaria de Puerto Rico, et al., Plaintiff in Adversary Proceeding 17-00227	Rodriguez Marxuach Law Offices, PSC	Attn: Miguel J. Rodriguez-Marxuach PO Box 16636 San Juan PR 00908-6636	mrm@rmlawpr.com	Email
Counsel to Atlantic Medical Center, Inc., Camuy Health Services, Inc, Centro de Salud Familiar Dr. Julio Palmieri Ferri, Inc., Ciales Primary Health Care Services, Inc., Corp. de Serv. Médicos Primarios y Prevención de Hatillo, Inc, Costa Salud, Inc., Centro de Salud de Lares, Inc., Centro de Servicios Primarios de Salud de Patillas, Inc., Hospital General Castañer, Inc.	Rodriguez Marxuach Law Offices, PSC	Attn: Miguel Rodríguez Marxuach 268 Ponce de León Ave. Suite 1425 San Juan PR 00918	mrm@rmlawpr.com	Email
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Counsel to United Surety & Indemnity Company	Saldaña & Saldaña Egozcue, PSC	Attn: Héctor Saldaña-Egozcue, Esq. & Carlos Lugo-Fiol, Esq. Popular Center - Suite 1420 208 Ponce de León Avenue San Juan PR 00918-1050	carlos.lugo@saldanalaw.com hector.saldana@saldanalaw.com	Email
Counsel to Morgan Stanley & Co. LLC and Morgan Stanley Smith Barney LLC	Saldaña, Carvajal & Vélez Rivé, P.S.C.	Attn: Luis N. Saldaña-Román & Ángel E. Rotger-Sabat 166 Ave. de la Constitución San Juan PR 00901	lsaldana@scvrlaw.com arotger@scvrlaw.com	Email
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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Counsel to Cooperativa de Ahorro Y Credito San Jose and Counsel to Cooperativa de Ahorro Y Credito de Barranquitas	Santi Law Office	Attn: Jose Angel Santini Bonilla PO Box 552 Aibonito PR 00705	santilawoffice@yahoo.com	Email
Counsel to NeoMed Center, Inc. and Concilio de Salud Integral de Loiza, Inc., Sidley Austin LLP	Sarlaw LLC	Attn: Sergio A. Ramirez de Arellano Banco Popular Center, Suite 1022 209 Muñoz Rivera Avenue San Juan PR 00918-1009	sramirez@sarlaw.com	Email
Counsel to Cantor-Katz Collateral Monitor, LLC	Schulte Roth & Zabel LLC	Attn: Douglas Mintz Peter Amend 901 15th St., Suite 800 Washington DC 20005	douglas.mintz@srz.com peter.amend@srz.com	Email
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Scotiabank de Puerto Rico	Scotiabank de Puerto Rico	GA 20 Calle Paseo del Parque Garden Hills Sur Guaynabo PR 00969		First Class Mail
Scotiabank de Puerto Rico	Scotiabank de Puerto Rico	Scotiabank Plaza 290 Jesus T. Pinero Avenue, 8th Floor San Juan PR 00918	Rgf@mcvpr.com	Email
Securities and Exchange Commission - Headquarters	Securities & Exchange Commission	Attn: Secretary of the Treasury 100 F Street, NE Washington DC 20549	secbankruptcy@sec.gov NYROBankruptcy@sec.gov	Email
Securities and Exchange Commission - Regional Office	Securities & Exchange Commission – NY Office	Attn: Bankruptcy Department Brookfield Place 200 Vesey Street, Suite 400 New York NY 10281-1022	bankruptcynoticeschr@sec.gov	Email
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Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes	Sheppard Mullin Richter & Hampton LLP	Attn: Lawrence A. Larose, Nirav Bhatt 30 Rockefeller Plaza New York NY 10112	LLarose@sheppardmullin.com NBhatt@sheppardmullin.com	Email
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Counsel to Sierra Club Puerto Rico, Inc. (Sierra Club PR)	Sierra Club Puerto Rico, Inc.	Attn: José Menéndez 1016 Avenida Ponce de León Río Piedras PR 00925	jmenen6666@gmail.com	Email
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Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica	Sistema de Retiro AEE	PO Box 13978 San Juan PR 00908-3978	MARIAE.HERNANDEZ@prepa.com carmen.herrero@prepa.com	Email
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Federal Agency	Small Business Administration (SBA)	Attn: Dilawar Syed 409 3rd St., SW Washington DC 20416		First Class Mail
Counsel to American Federation of State, County and Municipal Employees, Plaintiff in Adversary Proceedings 17-00242 & 17-00243, and Intervener in Adversary Proceeding 17-00250	Stroock & Stroock & Lavan LLP	Attn: Curt C. Mechling, Sherry J. Millman, Kenneth Pasquale 180 Maiden Lane New York NY 10038-4982	cmechling@stroock.com smillman@stroock.com	Email
Counsel to the Ad Hoc Group of Noteholders of FGIC-Insured Notes and American Federation of Teachers, AFL-CIO	Stroock & Stroock & Lavan, LLP	Attn: Curtis C. Mechling, Sherry Millman, Kristopher M. Hansen, Jonathan D. Canfield 180 Maiden Lane New York NY 10038-4982	cmechling@stroock.com smillman@stroock.com GeneralCounsel@stroock.com	Email
Counsel to Tamrio, Inc.	Tamrio, Inc.	Attn: Eng.. Claudio Torres Serrano PO Box 455 Mayaguez PR 00681	jlopez@constructorasantiago.com	Email

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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
TEC General Contractors, Corp.	TEC General Contractors, Corp	Attn: Eng. Saul Toledo Mejias Ave. Miramar, Bldg. 5, Suite 801 Paseo Caribe San Juan PR 00901	Saultoledo22@yahoo.com	Email
Members of Creditor's Committee	The American Federation of Teachers (AFT)	Attn: Mark Richard 555 New Jersey Ave., NW 11th Floor Washington DC 20001		First Class Mail
Creditor and Party-in-Interest	The Bank of Nova Scotia	Attn: Luis Pablo Bautista 40 King St. W. Toronto ON MSH1H1 Canada	luis.bautista@scotiabank.com	Email
Cantor-Katz Collateral Monitor LLC	The Collateral Monitor	Attn: Matthew Cantor 235 West 71st Street, Unit 3 New York NY 10023	Mcantor4@mac.com	Email
Cantor-Katz Collateral Monitor LLC	The Collateral Monitor	Attn: Richard Katz 1915 Vallejo Street San Francisco CA 94123	rich.katz@torquepointllc.com	Email
Counsel to BEC Co, Inc. d/b/a Empacadora Hill Brothers	The Financial Attorneys, P.S.C.	Attn: Rafael Ferreira Cintron, Esq. PMB 274 405 Esmeralda Avenue Suite 2 Guaynabo PR 00969	rfc@thefinancialattorneys.com	Email
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Counsel to HTA Insured Bondholder Group, Franklin Advisers, Inc. and Nuveen Asset Management	Toro Colón Mullet P.S.C.	Attn: Manuel Fernández-Bared, Linette Figueroa-Torres, Nayda Perez-Roman P.O. Box 195383 San Juan PR 00919-5383	mfb@tcm.law lft@tcm.law nperez@tcm.law	Email
Counsel to Oppenheimer Funds, Franklin Funds, First Puerto Rico Family of Funds, the Ad Hoc Group of PREPA Bondholders, and Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it, and Invesco/Oppenheimer Funds	Toro, Colon, Mullet, Rivera & Sifre, P.S.C.	Attn: Manuel Fernandez-Bared, Linette Figuerosa-Torres, Nadya Pérez-Román, Jane Patricia Van Kirk PO Box 195383 San Juan PR 00919-5383	Mfb@tcmrslaw.com Lft@tcmrslaw.com nperez@tcmrslaw.com jvankirk@tcmrslaw.com	Email
TransCore Atlantic, Inc.	TransCore Atlantic, Inc.	Attn: President or General Counsel 150 4th Ave North, Suite 1200 Nashville TN 37219	Paula.Flowers@TransCore.com	Email
Counsel to the United States	U.S. Department of Justice, Civil Division	Attn: Laura Hunt, and Rebecca M. Curti-Kohart Federal Programs Branch 20 Massachusetts Ave., N.W. Washington DC 20530	rebecca.cutri-kohart@usdoj.gov	Email



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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
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Unión de Empleados de la Corporación del Fondo del Seguro del Estado	Unión de Empleados de la Corporación del Fondo del Seguro del Estado	Calle Encina 1550 Caparra Heights San Juan PR 00920	unionecefse@yahoo.com	Email
Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Calle Pomarrosa G10, Valle Arriba Heights, Carolina PR 00983	migade19@hotmail.com jaimeenriquecruzalvarez@gmail.com	Email
Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Unión de Médicos de la Corporación del Fondo del Seguro del Estado	PO Box 70344, CMM33 San Juan PR 00936-8344		First Class Mail
Members of Creditor's Committee	Unitech Engineering	Attn: Ramón Ortiz Carro Urb Sabanera 40 Camino de la Cascada Cidra PR 00739		First Class Mail
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Counsel to the Environmental Protection Agency	United States Department of Justice	Attn: Mark A. Gallagher Environment and Natural Resources Division, Environmental Enforcement Section PO Box 7611 Washington DC 20044-7611	mark.gallagher@usdoj.gov	Email
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Counsel to Universal Insurance Company, Eastern American Insurance Agency, and Universal Group, Inc.	Universal Insurance Company	Attn: Roberto Del Toro Morales P.O. Box 11155 San Juan PR 00922-1155	rtoro@universalpr.com	Email
Federal Agency	US Army Corps of Engineers	Attn: Scott A. Spellmon 441 G St., NW Washington DC 20548		First Class Mail
Office of the United States Attorney for the District of Puerto Rico	US Attorney for the District of Puerto Rico	Attn: Rosa E. Rodriguez-Velez, U.S. Attorney Torre Chardón, Suite 1201 350 Carlos Chardón Street San Juan PR 00918		First Class Mail
Federal Agency	US Department of Agriculture	Attn: Thomas J. Vilsack 1400 Independence Ave., SW Washington DC 20250		First Class Mail



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DESCRIPTION	NAME	ADDRESS	EMAIL	METHOD OF SERVICE
Federal Agency	US Department of Commerce	Attn: Gina M. Raimondo 1401 Constitution Ave., NW Washington DC 20230		First Class Mail
Federal Agency	US Department of Education (ED)	Attn: Miguel Cardona 400 Maryland Ave., SW Washington DC 20202		First Class Mail
Counsel to the United States of America on behalf of its agencies the Internal Revenue Service and the Alcohol and Tobacco Tax and Trade Bureau	US Department of Justice	Attn: Ward W. Benson, Trial Attorney, Tax Division Post Office Box 227 Ben Franklin Station Washington D.C. 20044	wardlow.w.benson@usdoj.gov	Email
Federal Agency	US Department of Justice (DOJ)	Attn: Merrick Garland 950 Pennsylvania Ave., NW Washington DC 20530		First Class Mail
Federal Agency	US Department of Labor (DOL)	Attn: Martin J. Walsh 200 Constitution Ave NW Washington DC 20210		First Class Mail
US Trustee for the District of Puerto Rico	US Trustee for the District of Puerto Rico	Attn: Monsita Lecaroz Arribas, Maria D. Giannirakis, & Mary Ida Townson Edificio Ochoa 500 Tanca Street Suite 301 San Juan PR 00901-1922	USTP.Region21@usdoj.gov	Email
Counsel to Cooperativa de Seguros Múltiples de Puerto Rico	Valdes Ortiz Law Offices, PA	Attn: Hector E. Valdes Ortiz 8461 Lake Worth Rd. Suite 420 Lake Worth FL 33467	hvaldes@v-olaw.com	Email
Counsel to creditors Carlos Pérez Molina, Ana Figueroa Colón and their Legal Partnership of Acquisitions	Valenzuela-Alvarado, LLC	Attn: José Enrico Valenzuela-Alvarado MCS Plaza, 255 Ponce de León Avenue Suite 825, Hato Rey San Juan PR 00917-1942	jeva@valenzuelalaw.net jose.enrico.valenzuela1@gmail.com	Email
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Counsel to Learning Alliances, LLC	Vidal, Nieves & Bauzá, LLC	Attn: Roxana Cruz-Rivera, Esq. B7 Tabonuco Street, Suite 1108 Guaynabo PR 00968		First Class Mail
Counsel to Fir Tree Capital Management, LP	Vilariño & Associates LLC	Attn: Javier Vilariño 1519 Ponce de Leon Ave. First Federal Building Suite 513 San Juan PR 00909	jvilarino@vilarinolaw.com	Email
Counsel to Arcos Dorados Puerto Rico LLC, Encanto Restaurants, Inc., Carnegie Learning, Inc., E. Cardona & Asociados, Inc.	Vilariño & Associates LLC	Attn: Javier Vilariño, Carol Tirado PO Box 9022515 San Juan PR 00902-2515	jvilarino@vilarinolaw.com ctirado@vilarinolaw.com	Email

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Exhibit A  
Master Service List  
Served as set forth below

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